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Dated: August 8, 2006

Signature: 

(Mary M. Hutchinson)

Docket No.: 55732(71526)
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yasuhiro Ikeura

Application No.: 09/807,337

Confirmation No.: 5883

Filed: April 10, 2001

Art Unit: 1616

For: SORBEFACIENTS AND PREPARATIONS
FOR PERCUTANEOUS ABSORPTION
CONTAINING THE SAME

Examiner: E. J. Webman

**SECOND AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION
PURSUANT TO 37 CFR 1.116**

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Responsive to the final Office Action dated January 12, 2006, and subsequent telephone conferences with the Examiner, Applicants request reconsideration of the above-identified application in view of the following amendments and remarks.

AMENDMENTS TO THE CLAIMS begin on page 2 of this paper.

REMARKS/ARGUMENTS begin on page 5 of this paper.

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8/15/06